

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ Important! ▲

You **must** enter your SSN(s) above.Presidential Election Campaign
(See page 16.)**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
- 8a Taxable interest. Attach Schedule B if required 8a
- b Tax-exempt interest. Do not include on line 8a 8b
- 9a Ordinary dividends. Attach Schedule B if required 9a
- b Qualified dividends (see page 20) 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10
- 11 Alimony received 11
- 12 Business income or (loss). Attach Schedule C or C-EZ 12
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13
- 14 Other gains or (losses). Attach Form 4797 14
- 15a IRA distributions 15a b Taxable amount (see page 22) 15b
- 16a Pensions and annuities 16a b Taxable amount (see page 22) 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
- 18 Farm income or (loss). Attach Schedule F 18
- 19 Unemployment compensation 19
- 20a Social security benefits 20a b Taxable amount (see page 24) 20b
- 21 Other income. List type and amount (see page 24) 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22

Adjusted Gross Income

- 23 Educator expenses (see page 26) 23
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
- 25 IRA deduction (see page 26) 25
- 26 Student loan interest deduction (see page 28) 26
- 27 Tuition and fees deduction (see page 29) 27
- 28 Health savings account deduction. Attach Form 8889 28
- 29 Moving expenses. Attach Form 3903 29
- 30 One-half of self-employment tax. Attach Schedule SE 30
- 31 Self-employed health insurance deduction (see page 30) 31
- 32 Self-employed SEP, SIMPLE, and qualified plans 32
- 33 Penalty on early withdrawal of savings 33
- 34a Alimony paid b Recipient's SSN ▶ 34a
- 35 Add lines 23 through 34a 35
- 36 Subtract line 35 from line 22. This is your **adjusted gross income** ▶ 36

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked 38a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 32	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	

Payments

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b	65b	
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

